# IN THE HIGH COURT OF SOUTH AFRICA (WITWATERSRAND LOCAL DIVISION)

CASE	NO.	A5039/06

In	the	matter	between

BENTEL ABRAMSON & PARTNERS (PTY) LTD First Appellant (First Plaintiff in the court *a quo*)

PATRICK JONES AND ASSOCIATES Second Appellant (Second Plaintiff in the court *a quo*)

and

**BENJAMIN SENDER NO** 

Respondent (Defendant in the court *a quo*)

#### JUDGMENT

#### MOSHIDI, J:

## [1] **INTRODUCTION**:

This is an appeal, with the leave of the court below, against the whole of the judgment of Khampepe J delivered on 26 April 2006. In her judgment,

Khampepe J found in favour of the respondent and granted absolution from the instance with costs at the end of the trial.

- [2] The appellants, who described themselves in the particulars of claim as architects, duly registered in terms of the provisions of the Architectural Professional Act, 44 of 2000 ("the current Act") instituted action against the respondent. The action was for payment of the sum of R1 681 252,78 for architectural professional services rendered and disbursements allegedly incurred by the appellants for a proposed development of a project called "Pine Haven Project", on behalf of Nicholas Katonis ("the deceased") between September 1999 and December 2001. In addition, the appellants in their particulars of claim alleged that they formed an association which they described as a partnership for purposes of rendering professional architectural services for and on behalf of the deceased. The respondent was sued in his capacity as executor in the estate of the deceased who died during December 2001.
- [3] The respondent in his plea, disputed the claim on numerous grounds, including the terms and conditions of the agreement allegedly concluded between the appellants and the deceased on which the action is based. In addition, in respect of the second appellant, the respondent consistently refuted that he was a properly registered architect as alleged by the appellants.

- [4] At the end of the trial, during which three witnesses had testified for the appellants, and four for the respondent, the respondent raised a so-called point *in limine*. The essence of the so-called point *in limine* was that the second appellant had not established that it was in fact a registered firm of architects so as to comply with s 22 of the Architects' Act, 35 of 1970 ("the Architects' Act"), and hence the appellants were precluded from claiming architectural fees from the respondent. The point *in limine* was upheld by the court below, which led to the present appeal.
- [5] It is common cause that the Architects' Act, which provided for, *inter alia*, the registration of architects and architects in training was a predecessor to the Current Act. It is also common cause that the alleged agreement between the deceased and the appellants, which formed the subject-matter of the trial, was governed by the Architects' Act.
- [6] It was the appellants' case that their partnership, as aforesaid, duly represented by the second appellant, concluded an oral agreement with the deceased for purposes of rendering architectural professional services for the deceased, relating to the realisation and development of the Pine Haven Project. The appellants, in their particulars of claim, consistently referred to the relationship between them as being a partnership.
- [7] The central issue for determination in the current appeal is whether the grant of absolution from the instance by the court below based on the so-

called point *in limine* was correct. It is also common cause that the court below did not pronounce on the merits of the action at all.

- [8] The timing of the raising of the so-called point *in limine* by the respondent, that is, at the conclusion of the trial, is somewhat unusual. This is normally and procedurally raised at the commencement of a trial. I consider the point to be no more than a legal point that was raised in argument and upheld by the court below at the end of the trial.
- [9] It is indeed trite law that in the court below, the appellants bore the onus of proving their claim against the respondent on a balance of probabilities. See **Pillay v Krishna and Another** 1946 (A) 946 at 952-953.
- [10] In my view, the appellants are correct in contending that the court below erroneously relied on the earlier version of s 22 of the Architects Act in its original form and not s 22 thereof as it existed at the time of the conclusion of the contract in dispute in the present matter, that is 17 September 1999. In order to view the matter in proper context, it is useful to compare the wording of the two provisions:
  - 10.1 The s 22 of the Architects' Act on which the court **a quo** relied reads as follows:
    - "22. Prohibition against practicing as an architect by unregistered person. (1) Subject to any exemption granted under this Act or the regulations,

any person not registered as an architect in terms of any provision of section 19 who –

- (a) for gain performs any kind of work reserved for architects under section 7(3)(c); or
- (b) pretends to be or by any means whatsoever holds himself out or allows himself to be held out as an architect, or uses the name of architect or any name, title, description or symbol indicating or calculated to lead persons to infer that he is registered as an architect in terms of this Act,

shall be guilty of an offence and liable on conviction to a fine not exceeding five hundred rand."

10.2 By contrast, s 22 of the Architects' Act in its amended form reads as follows:

- "22. Prohibition against practising as an architect by unregistered person. (1) Subject to any exemption granted under this Act, any person not registered as an architect and who –
- (a) except in the service or by order of and under the supervision of an architect, performs for reward any kind of work reserved for architects under section 7(3)(c); or
- (b) pretends to be or by any means whatsoever holds himself out or allows himself to be held out as an architect, or uses a name of architect or any name, title, description or symbol or performs any act indicating or calculated to lead persons to infer that he is registered as an architect in terms of this Act,

shall be guilty of an offence and liable on conviction to a fine not exceeding R10 000,00."

- [11] It is plain that the difference between the wording contained in the original s 22 of the Architects' Act and its amended form is of no significance and is not material. What is, however, of importance is that in both versions, it is a criminal offence for an unregistered person to perform architectural work for gain or reward, and that a heavy fine is imposed for such transgression. The reasoning of the court below, makes it clear, in my view that the same conclusion would have been reached even had the court below relied on the correct legislative instrument, the outcome of the case would have been the same. The crucial issue remains, however, whether in the light of the criminal sanction applicable to the second appellant, the appellants are, in any event, entitled to the claim for professional services rendered. In the instant matter, a penalty of R10 000,00 can be imposed on an unregistered architect who performs work for reward. The respondent does not deny the registration of the first appellant as an architect. It is the registration of the second appellant which has not been proved.
- [12] In an attempt to ascertain the true intention of the Legislature, it is instructive to consider the Act as a whole, its object and provisions. See in this regard **Da Silva and Another v Coutinho** 1971 (3) SA 123 (A) at 138. This process undoubtedly entails a question of interpretation.
- [13] I now proceed to apply the above principles to the present matter. It is plain that the Architects' Act does not contain a provision prohibiting unregistered architects from recovering fees and disbursements for professional services. The preamble to the Architects' Act states as follows:

"To provide for the establishment of a South African Council for Architects, for the registration of architects and architects in training, and for incidental matters."

In terms of the Act, the powers of the Council, in addition to keeping and maintaining a register of architects and architects in training, include the following in section 7(1) as follows:

- "(f) to collect the funds of the council and, subject to the provisions of paragraph (d), to invest and deal with them by placing them or any portion thereof on fixed deposit or in any savings account with the National Finance Corporation of South Africa, any banking institution registered in terms of the Banks Act, 1965 (Act No. 23 of 1965), any building society registered in terms of the Building Societies Act, 1965 (Act No. 24 of 1965), or the General Post Office;
- (g) to prescribe the manner in which an applicant shall apply for registration as an architect or an architect in training, to prescribe the fees which shall be payable to the council in respect of any such registration and the annual fees which shall be payable to the council by any person as long as he remains registered as an architect or as an architect in training, and to determine what portion of such annual fees shall be payable in respect of any part of a year and the date on which such annual fees or portion thereof shall become due and payable;
- (k) to recommend to the Minister the minimum fees which shall be chargeable by an architect for his professional services;
- (I) to recommend to the Minister the kinds of work in connection with projects, undertakings or services of an architectural nature which shall be reserved for architects;
- (m) subject to the provisions of this Act, to determine the method of enquiry into allegations of improper conduct of which any architect or architect in training is alleged to have been guilty;
- (n) to take any steps which it may consider expedient for the protection of the public in dealings with architects, for the maintenance of the integrity, the enhancement of the status and the improvement of the standards of professional qualifications of architects."

Furthermore, s 7(3) of the Architects' Act provides as follows:

- "(a) ... [not applicable]
- (b) prescribe the minimum fees which shall be chargeable by an architect for his professional services;
- (c) prescribe the kinds of work in connection with projects, undertakings or services of an architectural nature which shall be reserved for architects."

[14] S 1 of the Architects' Act defines an "architect" as a person registered as an architect in terms of any provision of s 19. S 9(1) of the Architects' Act deals with the composition of the funds of the Council which "shall consist of the fees received by it in pursuance of any provision made under section 7, and such other monies, including advances referred to in subsection (4) of this section, as may in terms of this Act from time to time become payable to the Council".

- 14.1 S 19 of the Architects' Act deals with the registration of architects and architects in training. S 19(5) and (6) of the Architects' Act read as follows:
  - "(5)(a) Any person who immediately prior to the commencement of this Act was registered as an architect in terms of the Architects and Quantity Surveyors (Private) Act, 1927 (Act No. 18 of 1927), shall be deemed to have complied with all the requirements for registration mentioned in subsection (2), and the council shall, upon application to it, register the applicant as an architect and

issue to him a certificate of registration to that effect in the prescribed form.

- (b) Any person who -
  - (i) is not less than fifty years of age and is ordinarily resident in the Republic; and
  - (ii) at the date of commencement of this Act, was engaged in the performance of work of an architectural nature which in the opinion of the council is of sufficient variety and of a satisfactory nature and standard, and had been so engaged during a period of not less than twenty-five years prior to that date; and
  - (iii) satisfies the council that he has an adequate knowledge of the legal principles which, in the opinion of the council, are fundamental to the profession of architecture and an adequate knowledge of the application of such principles,

shall be deemed to have complied with the requirements for registration mentioned in subjection (2)(b) and (c).

(6) No person shall be registered as an architect by virtue of the provisions of subsection (5), unless he applied to the council to be so registered within six months after the date of the commencement of this Act, or within such further period as the council may in any particular case allow."

S 19(10) reads as follows:

"(10) The registration of any person as an architect or as an architect in training, as the case may be, shall lapse if such person –

- (b) fails to pay an annual fee or portion thereof prescribed under section 7(1)(g) or (gA) and payable by him, within sixty days after such fee or levy or portion thereof becomes due or within such further period as the council may in any particular case allow whether before or after the expiration of the said sixty days; or
- (c) unless he has been granted exemption by the council under subsection (3), ceases to comply with the requirement mentioned in subsection (2)(d); or
- (d) being a period vested in terms of subsection (4)(a), has for ninety consecutive days or longer failed to perform any work of a kind mentioned in subsection (2)(c) under the direction and control of an architect: Provided that the council may condone any break in the said period of ninety consecutive days or longer if it is proved to the council's satisfaction that such break was beyond the control of the person concerned."

#### 14.2 S 19(2) reads as follows:

"If after consideration of any such application the council is satisfied that the applicant –

is not less than 20/1 years of age; and has passed any examination recognised by the council for the purposes of this paragraph; and has for a period determined from time to time by the council, performed as an architect in training or, if the council so determines, in any other capacity architectural work which in the opinion of the council is of sufficient variety and of satisfactory nature and standard; and is a member of an architects' institute and belongs to a class of such members as the council may approve,

the council shall subject to the provisions of section (8) register the applicant as an architect and issue to him a certificate of registration."

### 14.3 S 7(1)(g) and (gA) read as follows:

#### "The council shall have the power -

- (g) to prescribe the manner in which an applicant shall apply for registration as an architect or an architect in training, to prescribe the fees which shall be payable to the council in respect of any such registration and the annual fees which shall be payable to the council by any person as long as he remains registered as an architect or as an architect in training, and to determine what portion of such annual fees shall be payable in respect of any part of a year and the date on which such annual fees or portion thereof shall become due and payable, and to grant exemption from payment of such annual fees or portion thereof;
- (gA) to prescribe any levy which shall be payable to the council for the purposes of the training and education of architects, to grant exemption from payment of such levy or any portion thereof and determine how such levy shall be imposed, collected and administered."

#### 14.4 S 19(3) reads as follows:

- "(3) The council may grant an applicant exemption from the requirements mentioned in subsection (2)(d), if the council is satisfied that membership of an architects' institute
  - (a) is contrary to such religious tenets as are adhered to by such applicant; or
  - (b) is without good cause being withheld from such applicant."

14.5 S 19(4) reads as follows:

"(4)

- If after consideration of any such (a) application the council is satisfied that applicant complies with requirements mentioned in subsection (2)(b) and, unless the applicant has been granted exemption by the council under subsection (3), with the requirements mentioned in subsection (2)(d), but not with the requirement mentioned in subsection (2)(c), the council shall register the applicant as an architect in training and issue to him a certificate of registration to that effect."
- 14.6 Ss 23, 24 and 27 of the Architects' Act, respectively, deal with the improper conduct on the part of an architect, as well as disciplinary powers of the council to enquire into such conduct and the possible penalty. The above are some of the more pertinent provisions of the Architects' Act.
- 14.7 The Architects' Act was preceded by the Architects and Quantity Surveyors (Private) Act, No 18 of 1927. The preamble to this Act provided as follows:

"To provide for the qualification of architects and quantity surveyors; for the establishment and incorporation of the Institute of South African Architects together with subordinate Provincial Institutes and a Chapter of South African Quantity Surveyors; and for the rights, powers, privileges and duties of those bodies and the members thereof."

The preamble also provided, *inter alia*, as follows:

"And whereas it is expedient to provide for a register of qualified architects and a roll of qualified quantity surveyors and to impose a penalty on persons not so registered or enrolled, as the case may be, who describe or hold themselves out as architects or quantity surveyors respectively or use any such name, title, addition, description or letters as to indicate that they are architects or quantity surveyors, respectively."

S 2 of Act 18 of 1927 defined an architect as follows: "means a person registered as a member of the Institute of South African Architects in terms of this Act." Of more relevance were ss 3 and 4 thereof, which provided as follows:

"3.

- (1) After the expiration of six months from the commencement of this Act no person unless he is in terms of this Act registered as an architect or enrolled as a quantity surveyor as the case may be, shall -
  - (a) describe or hold himself out either as an architect or as a quantity surveyor, respectively, anywhere within the Union; or
  - (b) by advertisement, description, document or other means use any such name, title, addition, description or letters as to indicate that he is either an architect or a quantity surveyor, respectively."

"4. Any person contravening any of the provisions of section three shall be guilty of an offence and liable, on conviction, to a fine not exceeding one hundred pounds for each offence."

It is also of further significance that Act 18 of 1927 did not contain a provision prohibiting unregistered architects from recovering fees or disbursements for services rendered as architects. Act 18 of 1927 was repealed by s 32 of the Architects' Act. As far as I could ascertain, there was no predecessor to Act 18 of 1927.

14.8 In the context of this appeal, it is also instructive to have regard to the Current Act, which came into operation on 26 January 2001. This Act aims at, *inter alia*, the establishment of a council for the architectural profession, the registration of professionals, candidates and specified categories in the architectural profession. It contains no specific definition of "architect". However, it refers to a "registered person" as a person registered under one of the categories referred to in s 18. Subsection (2) of this s provides as follows:

"A person may not practice in any of the categories contemplated in subsection (1), unless he or she is registered in that category."

In terms of s 41(1) of the Current Act, it is a criminal offence to violate s 18(2) thereof. What is of significance, is that the

punishment is a fine equal to double the remuneration received by him or her for work done in contravention of section 18(2) or to a fine equal to the fine calculated according to the ratio determined or three years imprisonment in terms of the Adjustment of Fines Act, 1991 (my underlining). In my view, reference to remuneration suggests that an unregistered architect who performs work reserved for architects, is not expressly prohibited from charging, and indeed, receiving fees. This is clearly consistent with previous legislation. The Current Act, like the previous legislation, also empowers the council to investigate allegations of improper conduct against registered architects. In the event of conviction, the disciplinary tribunal has various options regarding punishment, including the imposition of a fine.

- [15] The respondent's contention is that, in the absence of proof of registration as an architect by the second appellant, the disputed agreement on which the appellants' claim is based, was unlawful. Consequently, that the appellants are not entitled to charge and recover fees and disbursements for the services allegedly rendered to the deceased. This contention requires closer scrutiny.
- [16] It is indeed a principle of our law that something done contrary to the direct prohibition of the law is generally void and of no effect. See in this regard **Schierhout v Minister of Justice** 1926 (A) 99 at 109. In such

instance, the *onus* is on the defendant relying on statutory illegality as a defence to allege and prove the existence of the circumstance. See **Yanakou v Apollo Club** 1974 (1) SA 614 (A). In dealing with a similar situation, before concluding that a deed of sale allegedly entered into in conflict with s 23(1)(b) of Act 28 of 1966, was not, because of such conflict, void nor voidable, the Appellate Division, in **Swart v Smuts** 1971 (1) SA 819 at 829C-F, said:

"Die regsbeginsels wat van toepassing is by beoordeling van die geldigheid of nietigheid van 'n transaksie wat aangegaan is, of 'n handeling wat verrig is, in stryd met 'n statutêre bepaling of met verontagsaming van 'n statutêre vereiste, is welbekend en is alreeds dikwels deur hierdie Hof gekonstateer (sien Standard Bank v. Estate Van Rhyn, 1925 AD 266; Sutter v. Scheepers, 1932 AD 165; Leibbrandt v. South African Railways, 1941 AD 9; Messenger of the Magistrate's Court, Durban v. Pillay, 1952 (3) SA 678 (AD); Pottie v. Kotze, 1954 (3) SA 719 (AD), Jefferies v. Komgha Divisional Council, 1958 (1) SA 233 (AD); Maharaj and Others v. Rampersad, 1964 (4) SA 638 (AD)). Dit blyk uit hierdie en ander tersaaklike gewysdes dat wanneer die onderhawige wetsbepaling self nie uitdruklik verklaar dat sodanige transaksie of handeling van nul en gener waarde is nie, die geldigheid daarvan uiteindelik van die bedoeling van die Wetgewer afhang. In die algemeen word 'n handeling wat in stryd met 'n statutêre bepaling verrig is, as 'n nietigheid beskou, maar hierdie is nie 'n vaste of onbuigsame reël nie. Deeglike oorweging van die bewoording van die statuut en van sy doel en strekking kan tot gevolgtrekking lei dat die Wetgewer geen nietigheidsbedoeling gehad het nie."

16.1 In addition, in **Metro Western Cape (Pty) Ltd v Ross** 1986 (3) SA 181 (A) the Appellate Division held that the general rule that a contract impliedly prohibited by a statute is void and unenforceable is not inflexible or inexorable. Although such a contract is in violation of a statute, the court will not declare it void unless it was the intention of the Legislature. This is even

where a criminal sanction has been imposed for the violation of a statute. In **Metro Western Cape (Pty) Ltd** s 3, read with s 21 of the Registration and Licensing of Business Ordinance 15 of 1953 (C) made it an offence for a trader to carry on business as a general dealer without a certificate of registration.

16.2 The court's ratio appears at 191B-192J. It held that the prohibition in s 3 is directed, not at the making or performance of particular contracts, but at the person who carries on business without a certificate of registration and a licence. It held that one of the objects of the Ordinance is to protect members of the public, particularly members of the public who do business with a trader. It pointed that a certificate for registration and the licence can lapse for different reasons, which are not necessarily clear or obvious to customers. In this regard, the Court held that it is inconceivable that the Legislature could have intended that the validity of the contracts of customers should be dependent upon such a variety of contingencies. It pointed out that a trader may by sheer inadvertence or negligence, fail to renew his licence and find that he has traded illegally. If the contract was void, the consequences could be an unmerited windfall for the purchaser and considerable hardship for the trader, utterly incommensurate with the gravity of the contravention committed by him.

[17] From the examination of all the above legislation dealing with architects, it is apparent that no express provision was made prohibiting unregistered architects from charging and receiving fees or disbursements. In fact the provisions of s 41(3) of the Current Act clearly suggest the contrary. In fact, in argument, Adv Josephson for the respondent, could not overcome this difficulty. It is also significant that the Legislature introduced the provisions of s 41(3) in the Current Act, which was absent in previous legislation. In R H Christie "The Law of Contract", 4<sup>th</sup> ed, p 392:

"More common are the cases where a contract contravenes some provision of a statute which does not expressly say the contract should be void, and the question is whether such intention is to be imputed to the Legislature. The question must be approached in the way indicated by Van den Heever JA in Messenger of the Magistrates' Court Durban v Pillay 1952 (3) S.A. 678 (A) 682:

The cardinal rule is still that stated in Standard Bank v Estate Van Rhyn 1925 AD 246 at p 274:

'After all, what we have to get at is the intention of the Legislature.'

Or as Viscount Cave LC observed in Salford Guardians v Dewhurst (1926) AC 619 at p 626:

'I base my decision upon the whole scope and purpose of the statute, and upon the language of the sections to which I have specially referred ...'"

[18] In the current matter, it is clear that it could never have been the intention of the Legislature to prohibit unregistered architects from charging and recovering fees for architectural services performed. If such was in fact the intention, it would have done so expressly and in clear language. It is plain from the legislation on architects quoted extensively above, that in addition to the criminal sanction, the various councils of architects were given

express powers to, not only investigate improper conduct of architects, but also to impose certain penalties. The legislation also suggests that formal qualifications for architects was, in certain instances, not strictly insisted upon. Provision was made in this regard for the recognition of previous work-related experience as well as trainee architects under supervision.

[19] In the court below, the evidence showed that the deceased, a businessman, appointed Van Vuuren as project manager, to appoint the various professionals, including architects, to be involved in the development. The appellants, in particular the first appellant, were a well-known firm of architects. At some stage certain disbursements incurred by the appellants were admitted by the respondent. In spite of the respondent's refusal to admit, ab initio, the registration of the second appellant as an architect, the trial proceeded on the basis that the appellants were in fact architects. All the parties referred to the second appellant in evidence as an architect, until the point in limine was raised. In addition, the respondent admitted the locus standi of the second appellant in the pre-trial minute, and did not plead especially that the appellants were, in the circumstances of this matter, precluded from claiming fees in terms of the Architects' Act. It is also arguable whether an innocent partner in a partnership such as the first appellant, whose registration as an architect was admitted by the respondent, could be penalised for the default of another partner in the circumstances of the present matter. As far as I could ascertain, there was currently no authority on this moot point, neither could both counsel in argument point us

to any. All of the above militate against the cogency and correctness of the so-called point *in limine* relied upon by the respondent.

[20] In **Du Plessis v Strydom** 1985 (2) SA 142 (T) at 145F-146C, the Court summarised the applicable principles relating to a claim for payment of fees by an architect against his employer. The first is that the architect has the onus to prove that he/she carried out the mandate proficiently, timeously and in accordance with the guidelines provided for the particular scheme. The Court did not state that the architect must be registered, although it is likely that this was not an issue in the case. However, it was clearly not the intention of the Legislature that an architect whose registration fee or levy lapsed but nevertheless carried out the mandate proficiently, timeously and in accordance with the guidelines provided for the scheme, cannot claim remuneration. In argument, Mr Josephson relied on, among others, IS and **GM Construction CC v Tunmer** 2003 (5) SA 218 (W). With respect, this case is of no assistance to the respondent as there, there was specific and express provision in s 10(1) of Act 95 of 1988 that an unregistered home builder was not entitled to receive consideration in respect of the construction of a home. The current appeal is clearly not such a case. In the light of the final view I take in this appeal, it is unnecessary to deal with the rest of the authorities to which we were referred in argument, and of which I have taken due cognisance.

- [21] For all the aforegoing reasons, the appeal must succeed. The so-called point *in limine* was incorrectly upheld by the court below, with respect.
- [22] There are two additional matters that require attention. That is, the question of the further conduct of this matter on the merits in the event of the appeal succeeding. The other is the issue of costs. On the first issue, which was canvassed with both counsel during argument, it appears to me that it will be proper for the matter to be referred back to the court below for finalisation. The overriding consideration being that several witnesses, including experts, testified in the trial. There clearly are questions such as credibility to be determined which this Court, on appeal, is not in a position to deal with, for obvious reasons. Both counsel conceded the correctness of this approach. In any event, the grounds of appeal were couched in such a restrictive manner that rendered it impossible for us to deal with the merits of the matter on appeal. With regard to costs, the appellants' success is in respect of a substantial and an important matter. In my view, the matter, which involved the interpretation of legislation, was sufficiently complex to warrant the engagement of senior counsel by the appellants. The request for senior counsel's fees was not opposed. I also noted that Mr Pretorius SC, for the appellants, appeared unassisted by junior counsel. There is consequently, no reason to deprive the appellants of senior counsel's fees.
- [23] In the result, therefore, it is ordered as follows:

- (1) The appeal is allowed with costs, including the costs of senior counsel.
- (2) The order of the court below is set aside and there is substituted therefor the following:

"The application for absolution from the instance is dismissed with costs."

D S S MOSHIDI
JUDGE OF THE HIGH COURT

M P TSOKA
JUDGE OF THE HIGH COURT

# P A MEYER ACTING JUDGE OF THE HIGH COURT

COUNSEL FOR APPELLANTS ADV G C PRETORIUS SC

INSTRUCTED BY FLUXMANS INC

I agree:

COUNSEL FOR RESPONDENT ADV J H JOSEPHSON

INSTRUCTED BY PAUL FRIEDMAN & ASSOCIATES INC

DATE OF HEARING 21 SEPTEMBER 2007

DATE OF JUDGMENT 17 OCTOBER 2007